

Amendments to the Specification

Please replace the paragraph beginning at page 1, line 3, after the title, with the following rewritten paragraph:

RELATED APPLICATION INFORMATION

The following concurrently filed U.S. patent applications relate to the present application:

1) U.S. patent application Ser. No. 10/020,708 ~~aa/bbb,eee~~, entitled, "Adaptive Window-Size Selection in Transform Coding," filed Dec. 14, 2001, the disclosure of which is hereby incorporated by reference; 2) U.S. patent application Ser. No. 10/016,918 ~~aa/bbb,eee~~, entitled, "Quality Improvement Techniques in an Audio Encoder," filed Dec. 14, 2001, the disclosure of which is hereby incorporated by reference; 3) U.S. patent application Ser. No. 10/017,702 ~~aa/bbb,eee~~, entitled, "Quantization Matrices for Digital Audio," filed Dec. 14, 2001, the disclosure of which is hereby incorporated by reference; and 4) U.S. patent application Ser. No. 10/017,861 ~~aa/bbb,eee~~, entitled, "Techniques for Measurement of Perceptual Audio Quality," filed Dec. 14, 2001, the disclosure of which is hereby incorporated by reference.